

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>  <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF EVANSDALE, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16200700500000</b>  <b>CITY CLERK</b>  <b>123 N. EVANS ROAD</b>  <b>EVANSDALE, IA 50707</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	882,177		882,177	862,357
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	882,177		882,177	862,357
Delinquent property taxes	0		0	
TIF revenues	236,021		236,021	239,090
Other city taxes	612,938	0	612,938	655,795
Licenses and permits	52,000	0	52,000	57,020
Use of money and property	37,789	0	37,789	27,430
Intergovernmental	705,385	19,004	724,389	2,870,571
Charges for fees and service	387,651	692,193	1,079,844	1,508,373
Special assessments	262	0	262	0
Miscellaneous	45,466	12,712	58,178	2,343,000
Other financing sources	1,312,910	307,385	1,620,295	977,490
<b>Total revenues and other sources</b>	4,272,599	1,031,294	5,303,893	9,541,126
<b>Expenditures and Other Financing Uses</b>				
Public safety	1,107,971	0	1,107,971	1,135,908
Public works	814,385	0	814,385	1,096,051
Health and social services	17,183	0	17,183	17,183
Culture and recreation	225,411	0	225,411	239,326
Community and economic development	26,021	0	26,021	37,016
General government	317,755	0	317,755	347,886
Debt service	468,188	0	468,188	516,176
Capital projects	876,337	0	876,337	3,901,000
<b>Total governmental activities expenditures</b>	3,853,251	0	3,853,251	7,290,546
Business type activities	0	954,239	954,239	1,512,811
<b>Total ALL expenditures</b>	3,853,251	954,239	4,807,490	8,803,357
Other financing uses, including transfers out	1,015,753	187,500	1,203,253	977,490
<b>Total ALL expenditures/And other financing uses</b>	4,869,004	1,141,739	6,010,743	9,780,847
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-596,405	-110,445	-706,850	-239,721
Beginning fund balance July 1, 2015	3,810,642	921,456	4,732,098	2,346,015
Ending fund balance June 30, 2016	3,214,237	811,011	4,025,248	2,106,294

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,215,702	Other long-term debt	\$ 29,893
Revenue debt	\$ 1,169,298	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,984,251

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/16/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
DeAnne Koblikska		319	232-6683
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/16/2016	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF EVANSDALE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	Taxes levied on property	643,991	238,099		87			882,177			882,177	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	643,991	238,099		87	0		882,177		T01	882,177	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	643,991	238,099		87	0	0	882,177			882,177	6			
7	<b>TIF revenues</b>			236,021				236,021		T01	236,021	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	31,138						31,138		T15	31,138	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	34,336						34,336		T19	34,336	13			
14	Other local option taxes		547,464					547,464		T09	547,464	14			
15	<b>TOTAL OTHER CITY TAXES</b>	65,474	547,464	0	0	0	0	612,938	0		612,938	15			
16	<b>Section B - LICENSES AND PERMITS</b>	52,000						52,000		T29	52,000	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	23,358						23,358		U20	23,358	18			
19	Rents and royalties	14,431						14,431		U40	14,431	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	37,789	0	0	0	0	0	37,789	0		37,789	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants		815					815		B79	815	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	815	0	0	0	0	815	0		815	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		587,125					587,125		C46	587,125	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	9,029						9,029		C89	9,029	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources	33,502						33,502		C89	33,502	51		
52	Iowa Economic Development Authority		12,175					12,175		C89	12,175	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	16,862	6,235					23,097		C89	23,097	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	59,393	605,535	0	0	0	0	664,928	0		664,928	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	2,793						2,793	19,004		21,797	63		
64	Library service	17,849						17,849		D89	17,849	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67	Local contribution	17,500						17,500		D89	17,500	67		
68	K-9 Contribution	1,500						1,500			1,500	68		
69								0			0	69		
70	Total local grants and reimbursements	39,642	0	0	0	0	0	39,642	19,004		58,646	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	99,035	606,350	0	0	0	0	705,385	19,004		724,389	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	418,537	A80	418,537	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	251,412	A81	251,412	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	18,079	A80	18,079	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	42,871						42,871		A89	42,871	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	127,555						127,555		A89	127,555	93				
94	Sidewalk street repair charges		63,179			17,570		80,749		A44	80,749	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	136,041						136,041		A61	136,041	100				
101	Animal control charges	435						435		A89	435	101				
102	Other charges - Specify							0			0	102				
103	Other - engineer fees tri-city sr proj							0	4,165		4,165	103				
104	TOTAL CHARGES FOR SERVICE	306,902	63,179	0	0	17,570	0	387,651	692,193		1,079,844	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	25	237					262		U01	262	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,753						2,753		U99	2,753	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	925	812					1,737	12,712	U11	14,449	110				
111	Fines	17,114						17,114		U30	17,114	111				
112	Internal service charges	1,803						1,803		NR	1,803	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc - Administrative, insurance credit, health insurance	8,441	13,618					22,059			22,059	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	31,036	14,430	0	0	0	0	45,466	12,712		58,178	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,236,252	1,469,759	236,021	87	17,570	0	2,959,689	723,909		3,683,598	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		109,657					109,657	307,385	NR	417,042	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	156,592	583,816		198,892			939,300			939,300	127				
128	Internal TIF loans and transfers in				263,953			263,953			263,953	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	156,592	693,473	0	462,845	0	0	1,312,910	307,385		1,620,295	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,392,844	2,163,232	236,021	462,932	17,570	0	4,272,599	1,031,294		5,303,893	132				
133												133				
134	Beginning fund balance July 1, 2015	596,470	1,137,010	68,372	77,268	1,931,522		3,810,642	921,456		4,732,098	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,989,314	3,300,242	304,393	540,200	1,949,092	0	8,083,241	1,952,750		10,035,991	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF EVANSDALE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	626,687	194,308					820,995		E62	820,995	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	11,692						11,692		E89	11,692	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation							0		E24	0	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	142,774	39,662					182,436		E32	182,436	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	53,318	31,082					84,400		E66	84,400	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	7,363	1,085					8,448		E32	8,448	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	841,834	266,137		0	0	0	1,107,971			1,107,971	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EVANSDALE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		638,877					638,877		E44	638,877	42
43	Purchase of land and equipment		124,325					124,325		G44	124,325	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		45,716					45,716		E44	45,716	48
49	Traffic control safety — Current operation		2,258					2,258		E44	2,258	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		3,209					3,209		E81	3,209	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	814,385		0	0	0	814,385			814,385	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANS DALE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	17,183						17,183		E79	17,183	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	17,183	0				0	17,183			17,183	103
104												104
105												105
106												106
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111												111
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115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF EVANSDALE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	90,157	8,316					98,473		E52	98,473	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	93,794	2,325					96,119		E61	96,119	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	30,819						30,819		E61	30,819	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	214,770	10,641		0	0	0	225,411			225,411	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	5,000						5,000		E89	5,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		13,697					13,697		E50	13,697	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			7,324				7,324		E89	7,324	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,000	13,697	7,324	0	0	0	26,021			26,021	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	50,200	20,063					70,263		E29	70,263	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,506	26,679					112,185		E23	112,185	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,365						3,365		E89	3,365	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,327						17,327		E25	17,327	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	57,777	545					58,322		E31	58,322	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		38,497					38,497		E89	38,497	171
172	Other general government — Current operation	3,904	13,892					17,796		E89	17,796	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	218,079	99,676	0	0	0	0	317,755			317,755	176
177	Section G — DEBT SERVICE				468,188			468,188			468,188	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	468,188	0	0	468,188			468,188	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Dubuque Road Bridge Repair Project					327,696		327,696			327,696	189
190	Norma Ave Extension Project					263,446		263,446			263,446	190
191	River Forest Recon and Bridge Projects					285,195		285,195			285,195	191
192	Subtotal TIF Capital Projects	0	0	0	0	876,337	0	876,337			876,337	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	876,337	0	876,337			876,337	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,296,866	1,204,536	7,324	468,188	876,337	0	3,853,251			3,853,251	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								379,949	E91	379,949	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								290,935	E80	290,935	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								271,173	E81	271,173	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								12,182	E80	12,182	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF EVANSDALE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								954,239		954,239	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,296,866	1,204,536	7,324	468,188	876,337	0	3,853,251	954,239		4,807,490	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	27,099	578,856			145,845		751,800	187,500		939,300	255
256	Internal TIF loans/repayments and transfers out			263,953				263,953			263,953	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	27,099	578,856	263,953	0	145,845	0	1,015,753	187,500		1,203,253	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,323,965	1,783,392	271,277	468,188	1,022,182	0	4,869,004	1,141,739		6,010,743	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,516,768	33,116	72,012			1,621,896			1,621,896	264
265	Committed							0			0	265
266	Assigned	199,333				926,910		1,126,243			1,126,243	266
267	Unassigned	466,016	82					466,098			466,098	267
268	Total Governmental	665,349	1,516,850	33,116	72,012	926,910	0	3,214,237			3,214,237	268
269	Proprietary								811,011		811,011	269
270	Total ending fund balance June 30, 2016	665,349	1,516,850	33,116	72,012	926,910	0	3,214,237	811,011		4,025,248	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,989,314	3,300,242	304,393	540,200	1,949,092	0	8,083,241	1,952,750		10,035,991	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF EVANSDALE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z000 \$		1,046,128	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 476,000	29U \$ 164,298	39U \$	49U \$	49U \$	49U \$ 579,298	49U \$	I91 \$ 12,375	
2. Sewer utility	19U 695,000	29U 307,385	39U	49U 307,385	49U	49U 590,000	49U	I89 10,057	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. 2010 GO BOND	19U 425,000	29U	39U	49U 345,000	49U	49U	49U	I89 10,462	
10. 2012 GO BOND	19U 54,000	29U	39U	49U 50,000	49U	49U	49U	I89 1,044	
11. 2013 GO BOND	19U 645,000	29U	39U	49U 555,000	49U	49U	49U	I89 11,037	
12. 2015 GO BOND	19U 1,890,000	29U	39U	49U 1,855,000	49U	49U	49U	I89 56,573	
13. 2016 GO BOND	19U	29U 103,317	39U	49U 103,317	49U	49U	49U	I89	
14. JOHN DEERE LEASE	19U 58,551	29U	39U	49U	49U	49U	49U 29,893	I89 910	
<b>Total long-term debt</b>	<b>4,243,551</b>	<b>575,000</b>	<b>0</b>	<b>3,215,702</b>	<b>0</b>	<b>1,169,298</b>	<b>29,893</b>	<b>102,458</b>	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
\$				<b>219,685,019</b>		<b>x .05 = \$</b>		<b>10,984,251</b>	

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>						
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61		
	\$		\$			
				4,025,248		
REMARKS						V98